

Declaration and Power of Attorney

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the following invention:

Title: METHODS AND APPARATUS FOR AUDIO SIGNAL EQUALIZATION

 x The specification of which is attached hereto.

 The specification of which was filed on _____

as Application Serial No. _____

and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to the examination of this application in accordance with Title 37 Code of Federal Regulations, §1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America.

Prior Foreign Application(s):

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under § 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

I hereby appoint: **Jeffrey I. Kaplan (Reg. No. 34,356); Michael R. Gilman (Reg. No. 34,826); Timothy X. Gibson (Reg. No. 40,618); and Matthew B. Dernier (Reg. No. 40,989)** whose address is KAPLAN & GILMAN, L.L.P., 900 Route 9 North, Woodbridge, New Jersey 07095 (telephone (732) 634-7634) jointly and severally my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Direct correspondence and telephone calls to: Matthew B. Dernier, Esq.

Full name of **FIRST NAMED INVENTOR**:

Elon Ray Coats

Inventor's Signature:

Elon Ray Coats

Date:

3/22/2004

Residence:

5951 Windsor Road

Meridian, MS 39305

Citizenship:

United States of America

Post Office Address:

5951 Windsor Road

Meridian, MS 39305

Full name of **SECOND NAMED INVENTOR**:

Inventor's Signature:

Date:

Residence:

Citizenship:

Post Office Address:

Full name of **THIRD NAMED INVENTOR**:

Inventor's Signature:

Date:

Residence:

Citizenship:

Post Office Address:

Full name of **FOURTH NAMED INVENTOR**:

Inventor's Signature:

Date:

Residence:

Citizenship:

Post Office Address: